

## RAILROAD TAX RETURN

For the Tax Year 2003

Due on or before 15 days from date of Notice of Value and Tax Bill.

FOR DRA USE ONLY

<b>STEP 1</b> Please Type or Print	NAME OF TAXPAYER		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		
	ADDRESS (Continued)		
	CITY/TOWN, STATE & ZIP CODE		
<b>STEP 2</b> Return Type	Check Return Type: Annual Return <input type="checkbox"/> Amended Return <input type="checkbox"/> Final Return <input type="checkbox"/>		
<b>STEP 3</b> Figure Your Tax, Credits, Interest and Penalties	1 Market value of property in New Hampshire .....	1	
	2 Average state level of assessment ratio .....	2	
	3 Assessed valuation of property as of April 1 .....	3	
	4 Average rate of taxation per \$1,000 of property valuation .....	4	
	5 Annual Railroad Tax (multiply Line 3 by Line 4, divided by 1000) .....		5
	<b>6 Payments:</b>		
	(a) Payments from estimated taxes .....	6(a)	
	(b) Credit carryover from prior year or other payments .....	6(b)	
	(c) Paid with original return (Amended returns only) .....	6(c)	
	Enter the sum of Lines 6(a) through 6(c) .....		6
	7 <b>Balance of Tax Due</b> (Line 5 minus Line 6) .....		7
	<b>8 Additions to Tax:</b>		
(a) Interest .....	8(a)		
(b) Failure to Pay .....	8(b)		
(c) Failure to File .....	8(c)		
(d) Underpayment of Estimated Tax .....	8(d)		
Enter the sum of Lines 8(a) through 8(d) .....		8	
<b>STEP 4</b> Figure Your Net Balance Due or Overpay- ment	9 <b>Net Balance Due</b> (Line 7 plus Line 8) .....		9
	Make check payable to: <b>State of New Hampshire</b> (If less than \$1.00 do not pay, but still file the return).		
	10 <b>Overpayment</b> (Line 6 minus Line 5 plus Line 8, if applicable) .....	10	
	<b>11 Amount of Line 10 to be applied to:</b>		
	(a) 2004 tax liability .....		11(a)
(b) Refund (Please allow 12 weeks for processing) .....		11(b)	
<b>STEP 5</b> Signatures	Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this return is based on all information of which the preparer has knowledge.		

FOR DRA USE ONLY

SIGNATURE (IN INK) OF TAXPAYER

DATE

SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER

DATE

TITLE

PREPARER'S TAX IDENTIFICATION NUMBER

MAIL  
TO: NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

PREPARER'S ADDRESS

CITY/TOWN, STATE &amp; ZIP CODE

## RAILROAD TAX RETURN

## INSTRUCTIONS

## Instructions

<b>WHO MUST FILE</b>	Every railroad, railway, express and every parlor, sleeping or dining car corporation or company must file a Form DP-110, Railroad Tax Return. In addition, every other corporation or company not a railroad company, owning any cars operated for profit on any railroad, must file a Private Car return Form DP-111.												
<b>WHEN TO FILE</b>	The DP-110 is due on or before 15 days from the date of Notice of Value and Tax Bill.												
<b>WHERE TO FILE</b>	Mail the DP-110 to: NH Department of Revenue Administration, Document Processing Division, PO Box 637, Concord NH 03302-0637 <b>FACSIMILE RETURNS ARE NOT ACCEPTED</b>												
<b>ESTIMATED TAX DUE</b>	Every corporation or company required to file a DP-110 must file a declaration of its estimated railroad tax for the subsequent taxable period. One quarter of the railroad estimated tax is due on April 15, June 15, September 15 and December 15. If any of these dates fall on a weekend or holiday, the estimate tax payment is due on the next business day. See the instructions with Form DP-2210/2220 for exceptions and penalties for noncompliance.												
<b>ROUNDING OFF</b>	Money items on all Railroad Tax forms may be rounded off to the nearest whole dollar.												
<b>APPEALS</b>	<b>Hearings:</b> A taxpayer may petition the Department for redetermination or reconsideration within 30 days after the Notice of Assessment by written application to the Board of Tax and Land Appeals (BTLA). The BTLA shall determine the correctness of the Department's action de novo. Visit the BTLA on the web @ <a href="http://www.state.nh.us/btla">www.state.nh.us/btla</a> . <b>Appeal:</b> The state or any corporation or company against whom a tax is assessed, if aggrieved by the decision of the BTLA may appeal to the supreme court pursuant to RSA 541, as amended.												
<b>CONFIDENTIAL INFORMATION</b>	Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.												
<b>NEED HELP OR FORMS</b>	Call the New Hampshire Department of Revenue at (603)271-2687, Monday through Friday 8:00 am - 4:30 pm. For forms please visit our web site @ <a href="http://revenue.nh.gov">revenue.nh.gov</a> . Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.												
LINE 1	This amount is the market value of property in New Hampshire.												
LINE 2	This ratio is the average state level of assessment as shown on your Notice of Value and Tax Bill.												
LINE 3	This amount is the assessed valuation of your property as of April 1, 2003 as determined by the Assessment Bureau of the Community Services Division, Department of Revenue Administration, (603) 271-2687.												
LINE 4	This amount is the average rate of taxation per \$1,000 of property valuation as determined by the Assessment Bureau of the Community Services Division, Department of Revenue Administration, (603) 271-2687.												
LINE 5	This is the amount of the annual tax, computed by multiplying Line 3 times Line 4, divided by 1000.												
LINE 6(a)	Enter estimated payments to be applied to this year.												
LINE 6(b)	Enter any other credits, payments, or prior refunds and attach an explanation. Show refund with parenthesis, i.e. (\$50).												
LINE 6(c)	When filing an AMENDED RETURN, enter the amount of payment remitted with the original return.												
LINE 6	Enter the total of Lines 6(a), 6(b) and 6(c).												
LINE 7	Enter the remainder of Line 5, minus Line 6 to calculate the subtotal of tax due.												
LINE 8(a)	INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent. $\frac{\text{Tax Due}}{\text{Number of days}} \times \frac{\text{Daily decimal rate equivalent}}{\text{(see below for applicable rates)}} = \text{Interest due}$ Enter on Line 8(a). <b>NOTE:</b> The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: <table border="1" data-bbox="272 1268 1513 1381"> <thead> <tr> <th>PERIOD</th><th>RATE</th><th>DAILY RATE DECIMAL EQUIVALENT</th></tr> </thead> <tbody> <tr> <td>1/1/2004 - 12/31/2004</td><td>7%</td><td>.000191</td></tr> <tr> <td>1/1/2003 - 12/31/2003</td><td>8%</td><td>.000219</td></tr> <tr> <td>1/1/2002 - 12/31/2002</td><td>9%</td><td>.000247</td></tr> </tbody> </table> (contact the Department for applicable rates for any other years)	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2004 - 12/31/2004	7%	.000191	1/1/2003 - 12/31/2003	8%	.000219	1/1/2002 - 12/31/2002	9%	.000247
PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT											
1/1/2004 - 12/31/2004	7%	.000191											
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1/1/2002 - 12/31/2002	9%	.000247											
LINE 8(b)	FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.												
LINE 8(c)	FAILURE TO FILE: A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due (on Line 7) or \$10, whichever is greater, for each month or part thereof, that the return remains unfilled. The total amount of this penalty shall not exceed 25% of the balance of tax due (of Line 7) or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.												
LINE 8(d)	UNDERPAYMENT OF ESTIMATED TAX: If Line 5 is more than \$200 you may have been required to file estimated payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimated payments, complete Form DP-2210/2220. Form DP-2210/2220 may be obtained from our web site @ <a href="http://revenue.nh.gov">revenue.nh.gov</a> or by calling (603)271-2192.												
LINE 8	Enter the sum of Lines 8(a) through 8(d) to calculate the total additions to tax.												
LINE 9	If the total tax (Line 5) plus interest and penalties (Line 8) is greater than the payments (Line 6) then enter the balance due. If less than \$1.00, do not pay, but still file the return. Make check or money order payable to: <b>STATE OF NEW HAMPSHIRE</b> . Payment must accompany the return. To insure the check is credited to the proper account, please put the federal employer identification number on the check.												
LINE 10	If your total tax (Line 5) plus interest and penalties (Line 8) is less than your payments (Line 6) then you have overpaid. Enter the amount on Line 10.												
LINE 11(a) and 11(b)	The taxpayer has the option of applying any part of the overpayment or the total amount of the overpayment as a credit on its next year return. Enter the desired credit on Line 11(a). The remainder, which will be refunded, should be entered on Line 11(b). If Line 11(a) is not completed, then the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.												
SIGNATURES	The return must be signed in ink and dated by the taxpayer. If the return was completed by a paid preparer, then the preparer must also sign in ink and date the return. The preparer must also enter their federal employer identification number or federal preparer tax identification number and complete address.												

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## **1 WHO MUST PAY ESTIMATED TAX**

Every corporation or company required to file a Railroad Tax return must also make an Estimated Railroad Tax payment for its subsequent taxable period, unless the annual estimated tax is less than \$200. However, quarterly payments are required to be made whenever your annual estimated tax for the subsequent taxable period equals or exceeds \$200, a declaration must be made. (See paragraph 6 for exceptions).

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## **2 WHERE TO FILE**

Mail your estimated tax payments to:

NH Department of Revenue Administration  
Document Processing Division  
PO Box 637  
Concord NH 03302-0637

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## **3 WHEN TO MAKE ESTIMATED TAX PAYMENTS**

1st Quarterly payment due April 15, 2004  
2nd Quarterly payment due June 15, 2004  
3rd Quarterly payment due September 15, 2004  
4th Quarterly payment due December 15, 2004

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## **4 PAYMENT OF ESTIMATED TAX**

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates stated in paragraph 3. Make checks payable to State of New Hampshire.

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## **5 UNDERPAYMENT PENALTIES**

A penalty at the underpayment rate as determined from time to time pursuant to RSA 21-J:28,II, on the amount of the underpayment for the period of the underpayment. This penalty will not be imposed if any of the statutory exceptions apply. See Form DP-2210/2220.

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## **6 EXCEPTIONS TO THE UNDERPAYMENT PENALTY**

The penalty shall not apply if you meet one of the exceptions provided in RSA 21-J:32. Please use form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty. To obtain this form, visit our web site @ [revenue.nh.gov](http://revenue.nh.gov) or call our forms line at (603) 271-2192.

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## **7 NEED HELP**

Questions not covered herein should be referred to Community Services Division, 57 Regional Drive, Concord, NH 03301. Telephone number (603) 271-2687. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

**ESTIMATED RAILROAD TAX - 2004****2004 TAXPAYER'S WORKSHEET – KEEP FOR YOUR RECORDS**

- 1 All Railroad Tax paid in 2003..... 1 \_\_\_\_\_
- 2 2003 OVERPAYMENT applied to 2004 taxes ..... 2 \_\_\_\_\_  
 (If the overpayment exceeds the first  $\frac{1}{4}$  installment, the overage will be applied to  
 the next installment and so on)
- 3 BALANCE OF ESTIMATED RAILROAD TAX (Line 1 minus Line 2)..... 3 \_\_\_\_\_

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	Amount of each Installment ( $\frac{1}{4}$ of Line 3 of worksheet)	2003 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1. ....	\$ .....	\$ .....	\$ .....	<b>April 15, 2004</b>
2. ....	\$ .....	\$ .....	\$ .....	<b>June 15, 2004</b>
3. ....	\$ .....	\$ .....	\$ .....	<b>Sept. 15, 2004</b>
4. ....	\$ .....	\$ .....	\$ .....	<b>Dec. 15, 2004</b>

**IMPORTANT:**

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

(Cut along this line)

**Payment Form 1**  
**Due April 15, 2004**

**ESTIMATED RAILROAD TAX - 2004**

FOR DRA USE ONLY

PLEASE TYPE OR PRINT

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER &amp; STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE &amp; ZIP CODE

MAIL  
TO:

NH DEPT OF REVENUE ADMINISTRATION  
 DOCUMENT PROCESSING DIVISION  
 PO BOX 637  
 CONCORD NH 03302-0637

**Amount Of This Payment \$**

Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**  
 Enclose, but do not staple or tape, your payment to this estimate.  
 Do not file a \$0 estimate.

FORM

**DP-110-ES**

092

**Payment Form 2  
Due June 15, 2004**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED RAILROAD TAX - 2004**

FOR DRA USE ONLY

PLEASE TYPE OR PRINT

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER &amp; STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE &amp; ZIP CODE

MAIL  
TO: NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

**Amount Of This Payment**

\$

Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**  
Enclose, but do not staple or tape, your payment to this estimate.  
Do not file a \$0 estimate.

DP-110-ES  
Rev. 11/03

(Cut along this line)

FORM

**DP-110-ES**

092

**Payment Form 3  
Due Sept. 15, 2004**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED RAILROAD TAX - 2004**

FOR DRA USE ONLY

PLEASE TYPE OR PRINT

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER &amp; STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE &amp; ZIP CODE

MAIL  
TO: NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

**Amount Of This Payment**

\$

Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**  
Enclose, but do not staple or tape, your payment to this estimate.  
Do not file a \$0 estimate.

DP-110-ES  
Rev. 11/03

(Cut along this line)

FORM

**DP-110-ES**

092

**Payment Form 4  
Due Dec. 15, 2004**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED RAILROAD TAX - 2004**

FOR DRA USE ONLY

PLEASE TYPE OR PRINT

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER &amp; STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE &amp; ZIP CODE

MAIL  
TO: NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

**Amount Of This Payment**

\$

Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**  
Enclose, but do not staple or tape, your payment to this estimate.  
Do not file a \$0 estimate.

DP-110-ES  
Rev. 11/03